

WINDELS MARX LANE & MITTENDORF, LLP Hearing Date: July 27, 2016 at 10:00 a.m.
156 West 56th Street Objection Deadline: July 20, 2016 at 5:00 p.m.
New York, New York 10019
Tel: (212) 237-1000
Fax: (212) 262-1215

*Special Counsel for Irving H. Picard, Trustee
for the Substantively Consolidated SIPA Liquidation
of Bernard L. Madoff Investment Securities LLC
and the Estate of Bernard L. Madoff*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

 \mathbf{y}_i

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF.

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

V.

ROGER RECHLER REVOCABLE TRUST,
DENNIS SPRUNG, in his capacity as Trustee of
the ROGER RECHLER REVOCABLE TRUST,
SCOTT RECHLER, GREGG RECHLER, TODD
RECHLER, and EVELYN RECHLER,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04474 (SMB)

**DECLARATION OF KIM M. LONGO IN SUPPORT OF THE TRUSTEE'S
MOTION FOR ENTRY OF AN ORDER GRANTING THE TRUSTEE LEAVE
TO FILE AN AMENDED COMPLAINT AND FOR RELATED RELIEF**

I, Kim M. Longo, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a member of the Bar of this Court and a partner with the law firm of Windels Marx Lane & Mittendorf, LLP (“Windels Marx”), which serves as special counsel to Irving H. Picard, as trustee (the “Trustee”) for the liquidation of Bernard L. Madoff Investment Securities LLC under the Securities Investor Protection Act, 15 U.S.C. §§ 78aaa, *et seq.*, and the substantively consolidated estate of Bernard L. Madoff.

2. As special counsel to the Trustee, I have personal knowledge of the facts stated herein.

3. I make this declaration to provide relevant information in connection with the Trustee’s Motion for Entry of an Order Pursuant to Rules 15 and 21 of the Federal Rules of Civil Procedure, as Incorporated by Rules 7015 and 7021 of the Federal Rules of Bankruptcy Procedure, Granting the Trustee Leave to File an Amended Complaint and For Related Relief (the “Motion”).

4. On May 24, 2016, Windels Marx circulated a copy of the proposed Amended Complaint by e-mail to counsel in order to obtain consent from defendants to our filing of the Amended Complaint. Defendants’ counsel has not responded to our request for consent, thus necessitating this Motion.

5. Attached hereto as Exhibit A is the Trustee’s proposed Amended Complaint for review by the Court. Additional facts necessary to sustain the Trustee’s claims for recovery of subsequent transfers are included therein in paragraph 41 and Exhibit C.

6. Attached hereto as Exhibit B is the Trustee’s Proposed Order in connection with the Motion.

7. No prior application or motion for similar relief has been made to this or any other court.

I declare under penalties of perjury that the foregoing is true and correct.

Executed on the 31st day of May, 2016 at New York, New York.

/s/ Kim M. Longo
Kim M. Longo